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**I. AUTHORITY:** 29 Del. C. 6505 (c) 1

**II. PURPOSE:** To establish internal controls and procedures for all Department of Correction (DOC) employees utilizing the Super Card

**III. APPLICABILITY:** All Department of Correction employees

### **IV: DEFINITIONS:**

- 1. **Super Card** State Contract Credit Card also referred to as purchasing card. The card is issued to DOC employees responsible for making purchases and/or travel arrangements. By accepting the card, the employee agrees to **not** make **ANY** personal purchases.
- 2. **PNCBANK ActivePay** All account information is maintained in "PNCBANK ActivePay", referred to as "Works" which is an internet-based program, administered by Division of Accounting (DOA) in cooperation with DOC. (www.payment2.works.com)
- 3. Agency Super Card Administrator Has signature authority, processes applications, and maintains file which contains all applications, policies and procedures. The Agency Administrator is the point of contact for issues arising with the Super Card, contract vendor, or employee. Develops and implements Departmental policy/procedure. Is authorized to view and make changes to the entire DOC Account Information in "PNCBANK ActivePay" program.
- 4. **Agency Super Card Coordinator** DOC's Central Business Office Fiscal Analyst. The Agency Coordinator develops, maintains and instructs Department Super Card training. The Coordinator will also perform Super Card Administrator functions in his/her absence.

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5. Budget Unit Coordinator – DOC fiscal staff, assigned to review and approve applications, and utilized to ensure the policy/procedures are being adhered to within their budget unit. This level should also ensure timely submission of all super card IVs to the Central Business Office and monitor and request adjustment to spending levels of cardholders listed in their group. The Budget Unit Coordinator must be an authorized Department Signer.

### V: POLICY:

It is the policy of the Department of Correction (DOC) to utilize the Super Card as required by the current State Contract (<a href="http://www.state.de.us/dss/contracting/index.shtml">http://www.state.de.us/dss/contracting/index.shtml</a>) for use in making purchases and/or travel arrangements. It is important to note that all purchases and travel expenditures must conform to the State of Delaware and/or DOC purchasing laws/guidelines, DOC and State Travel/Training Policies and the State of Delaware Budgeting and Accounting Manual (<a href="http://budget.delaware.gov/accounting-manual/account-manual.shtml">http://budget.delaware.gov/accounting-manual/account-manual.shtml</a>).

The use of this card to make unauthorized transactions may be grounds for discipline up to and including termination of employment in accordance with the State of Delaware Merit Rules (Section 12) and 29 <u>Delaware Code</u>, Section 6505 (c) (1) (ATTACHMENT "A"). The employee is responsible and accountable for the use of his/her card. Cardholders are to indicate acknowledgment of such by their signature on the Super Card Application and cardholder agreement.

### VI: CARDHOLDER RESPONSIBILITIES:

### 1. Application

Potential cardholders must have their application approved by their Budget Unit Coordinator to request a Super Card.

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The Budget Unit Coordinator must review the application for accuracy and completeness as well as identify the spending profile of the applicant. The application can then be forwarded to the Super Card Administrator for processing.

The Super Card Administrator will process the application to request a card within 24 hours of receipt. The cardholder will be notified once the card is ordered and will be instructed to attend a mandatory training session on the policies/procedure of using the Super Card. The card will not be distributed to the applicant until training has been attended.

#### 2. Activation

Once the cardholder receives the card, they are responsible for activating their card by calling the 888# on the peel-off label on the front of their card. When prompted to supply a 4-digit personal identification number (PIN), the cardholder must input the last 4 digits of their social security number.

### 3. Card Cancellation

Once the cardholder has terminated his or her position with the Department, the card must be surrendered to the Budget Unit Coordinator. The Budget Unit Coordinator must then send an e-mail or memo along with the card to the Super Card Administrator requesting the account to be permanently deactivated. Once a card has been deactivated it cannot be reinstated, a new card will have to be requested by completing a Super Card application.

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## 4. Responsible Use

The employee is personally liable for reimbursement to the State for the full amount including any interest or penalty for any personal or unauthorized uses.

Listed below are the responsibilities you must follow as a cardholder:

- a. As a cardholder you must read and abide by the State Travel Policy (ATTACHMENT "B"), the State's Small Purchase Thresholds, and the mandatory state contracts, which can be accessed at (http://intranet.state.de.us/correct/Policy/Travel.pdf).
- b. As a cardholder you must read and abide by the State Purchasing Card Policies and Procedures (ATTACHMENT "C"), which can be accessed at (http://budget.delaware.gov/accounting-manual/account-manual.shtml).
- c. Current purchasing policies must be followed, regardless of the method of payment.
- d. An encumbrance on a Purchase Order is required for any single transaction \$2,500 or greater prior to placing the order.

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- e. Fragmentation of purchases to circumvent purchasing guidelines is strictly prohibited. Some examples of fragmentation are:
  - Initiating an order with a vendor that you know will exceed \$2,500 then splitting the payment into two transactions to avoid processing the paperwork to encumber the funds on a Purchase Order.
  - Placing several orders within the same month to a specific vendor totaling over \$2,500. If you are aware that your purchases throughout the fiscal year could exceed \$2,500 to a single vendor you should establish a purchase order prior to placing you first order.
  - Delaware law makes fragmentation a crime.
- f. State and Department contracts must be utilized where possible and justification provided when they are not used.
- g. The Super Card is solely for official business of the State of Delaware, intended to facilitate the payment of goods and services for the conduct of state business within applicable activity limits and is not for your personal use.

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- h. Using the Super Card for payments not authorized within the State Super Card Policies and Procedures will be considered misuse of the Super Card and will be grounds for (a) immediate forfeiture of the Purchasing Card, (b) disciplinary action which may include termination of employment and (c) conviction of a felony. The cardholder will be held personally liable for any payments not authorized by the spending unit and permitted within the State Purchasing Card Policies and Procedures.
- i. All charges will be billed directly to and paid by the State of Delaware. PNC Bank cannot and will not accept payment from the cardholder directly.
- j. The Purchasing Card is issued in the employee's name and he/she will be responsible for all charges made against the card. No other person is authorized to use the card.
- k. The cardholder must safeguard the Purchasing Card with appropriate security from the time they receive the card until it is surrendered to the appropriate person within their unit. If the Purchasing Card is lost or stolen, the cardholder must notify PNC Bank immediately at 1-800-685-4039, the Budget Unit Coordinator and the DOC Super Card Administrator at 302-857-5263.
- 1. The Purchasing Card must be surrendered upon request and/or upon termination of employment from the Department.
- m. The cardholder must attend appropriate orientation and/or training and understand the State Travel Policy and the Purchasing Card Policies and Procedures.

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- n. If the cardholder violates the terms of the Purchasing Cardholder Agreement, they will be held liable for reimbursement to the State of Delaware for all charges improperly authorized and all costs incurred by the State of Delaware related to the collection of such charges.
- o. There shall be no ATM privileges activated for any DOC employee.
- p. There shall not be any purchase of alcoholic beverages permitted with the Super Card.

### 5. Receipt Requirements

Itemized receipts are required for all expenditures. To clarify this further, receipts are required from merchants/vendors for the actual items purchased or services provided. A credit card receipt is NOT sufficient to satisfy this requirement.

Travel expenses incurred also require itemized receipts. Using the Super Card for travel expenses incurred without required receipts is strictly prohibited. Failure to provide itemized receipts will require the employee to reimburse the State of Delaware for those expenditures and could result in the loss of future travel privileges.

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## 6. Dispute Items

Dispute issues are defined as items purchased by the Super Card that are found to be unacceptable, and for which replacement or correction is required (i.e., incorrect item, incorrect quantity of item, defective item, incorrect price charged, etc).

Cardholders are responsible for resolving the dispute directly with the merchant once a discrepancy is detected. If items purchased with the Super Card are found to be unacceptable, the cardholder is responsible for obtaining replacement or correction of the item as soon as possible. If the vendor has not replaced or corrected the item by the end of the billing cycle, then the item will be considered in dispute. Reconciliation of all disputed items is required within 30 days of billing date by cardholder.

If the dispute is not resolved with the merchant, the cardholder must complete a Billing Inquiry Form (See Appendix F in Attachment "D") and submit to the Super Card Administrator within 60 days of the Work's statement date on which the error appeared. The Super Card Administrator will then forward the billing dispute form to PNC bank requesting action.

The Billing Inquiry Form is required for any and all billing errors (credits, replacements not given; incorrect charges, etc.) A phone call alone will not preserve a cardholder's rights.

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#### 7. Lost or Stolen Cards

If the Super Card is lost or stolen, the cardholder must notify PNC Bank immediately at 1-800-685-4039, the Budget Unit Coordinator and the DOC Super Card Administrator at 302-857-5263.

### VII: BUDGET UNIT COORDINATOR RESPONSIBILITIES:

## 1. Application

The Budget Unit Coordinator must review and sign off on each cardholder application prior to submission to the Super Card Administrator.

### 2. Internal Control Policy

It shall be the responsibility of each bureau chief/budget unit coordinator to develop written procedures within their respective bureau/section, ensuring staff participation in the development and review of the Department's goals and objectives. These procedures, upon approval of the Commissioner, should be included in each bureau/section manual. These controls shall be in writing and submitted to the Agency Super Card Administrator for review and approval prior to final distribution.

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## 3. Monitoring

Budget Unit Coordinators shall have view only access in "Works" for their respective accounts. The Budget Unit Coordinators shall be responsible for monthly reviews in "Works" to ensure all disputed items have been resolved.

If a cardholder status change is needed, (e.g., termination of employment, transfer to another State Agency, name, spending limit, movement to a different Budget Unit, termination, etc.) the Agency Super Card Administrator must be notified immediately by the Budget Unit Coordinator.

It is the responsibility of the Budget Unit Coordinator to ensure all cardholders within their group follow all purchasing policies and procedures.

It is the responsibility of the Budget Unit Coordinator to review actual spending per cardholder quarterly and request credit profile adjustments as needed. This process will ensure that a cardholder is set in the most appropriate credit profile. All profile changes must be requested in writing to the Super Card Administrator.

It is the responsibility of the Budget Unit Coordinator to ensure that any cardholder set with a travel profile is placed in null status upon their return from travel and after all transactions from that trip have posted to their Works account. This request must be made in writing to the Super Card Administrator.

It is the responsibility of the Budget Unit Coordinator to ensure that all IVs are submitted to the Central Business Office weekly and that all accounts within their group are current.

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### VIII: AGENCY COORDINATOR RESPONSIBILITIES:

## 1. Training

The Fiscal Analyst in the Central Business Office will assume the role of developing and conducting department wide training on the entire process of the Super Card.

## 2. Monitoring

The Agency Coordinator will conduct random audits of Super Card IVs to ensure compliance with the guidelines.

# 3. Back-Up Duties

The Agency Coordinator will assume the roles and responsibilities of the agency Super Card Administrator in their absence.

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## IX: AGENCY ADMINISTRATOR RESPONSIBILITIES:

## 1. Super Card Policy

It is the responsibility of the Super Card Administrator to establish and maintain the Department Super Card Policy. The Administrator shall ensure that the Department's policy coincides with the State Super Card Policy. The Department policy can be stricter but not more lenient than the State Policy.

## 2. Application

Approves all Department Super Card requests and processes application within 24 hours of receipt.

#### 3. Cardholder Files

Maintain Super Card files which contain the original cardholder application, signed cardholder agreement and any correspondence that pertains to changes on the account.

### 4. Spending Analysis

Prepares quarterly spending analysis of all cardholders to assess current credit profile and makes recommendation to the Budget Unit Coordinator of any profile changes needed.

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## 5. Card Declines

Reviews card declines weekly and notifies cardholder to review and report status of decline.

# 6. Department Reconciliation

The Agency Administrator will submit the final Department reconciliation to Division of Accounting within 15 days from the date the Division of Accounting billing IVs post in Mobius.

### X: CENTRAL BUSINESS OFFICE RESPONSIBILITIES:

# 1. Payment

All Super Card transactions are processed on a State of Delaware Intergovernmental Voucher (IV).

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### 2. Document Audit Guidelines

When the Super Card IV is received in the Central Business Office, the Accounts Payable Staff will be responsible for reviewing the following information:

- Works statement has the correct billing cycle along with the dollar amounts highlighted and a total written at the top (ensuring this total matches the IV total)
- One cardholder per IV
- Correct number of IV copies
- Invoices and packing slips are provided
- All coding and other info is correct on the IV such as correct IV #, correct billing cycle, etc
- Authorized budget unit signature is on the IV

### 3. IV / Vendor Files

All original Super Card IVs and back-up documentation are filed in the Central Business Office. The IV and Works statement are filed by cardholder and the vendor invoices are filed by vendor name along with a stamp or label placed on the invoice listing information that will cross reference to the IV file.

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### 4. Reconciliation

The Fiscal Administrative Officer (FAO) in the Central Business Office will track all Super Card Expenditures per cardholder each billing cycle and identify any reconciling issues. This position will be responsible for contacting the budget unit to remind and request all outstanding IVs and continue to follow up until the document is received.

Once all information is received for the billing cycle the FAO is to save the spreadsheet to the shared drive and notify the Agency Administrator when complete.

The Agency Administrator will then create a consolidated report for submission to the Division of Accounting within 15 days from the date the DOA billing IVs have posted in Mobius.

### XI: APPENDICES:

1. 29 Del. Code, 6505 (c) 1

http://www.delcode.state.de.us/title29/c065/

2. Statewide Travel Policy

http://budget.delaware.gov/accounting-manual/account-manual.shtml

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3. Super Card Purchase/Travel Program Guides (1) issued by the Division of Accounting (Chapter XIV pages 1-19 and Exhibits C-J of the Budget and Accounting Manual)

http://budget.delaware.gov/accounting-manual/account-manual.shtml

4. DOC Cardholder Agreement

http://intranet.state.de.us/correct/